

Message Text

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ACTION AF-10

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FM AMEMBASSY ABIDJAN

TO SECSTATE WASHDC 4764

UNCLAS ABIDJAN 7771

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E.O. 11652: N/A

TAGS: AFSP, PDIP

SUBJECT: CUSTOMS AND TAX LIABILITIES FOR FOREIGN SERVICE
PERSONNEL

REF: STATE 177448

1. AREAS IN WHICH STAFF PERSONNEL AND OTHER USG EMPLOYEES DO NOT RECEIVE SAME CUSTOMS AND DUTY FREE PRIVILEGES AS PERSONNEL ON DIPLOMATIC LIST OF THE MISSION ARE FEW AND NEGIBLE IN THEIR IMPACT. AREAS OF DIFFERENCE ARE AS FOLLOWS:

A) PERSONNEL ON DIP LIST MAY TEMPORARILY IMPORT ONE AUTOMOBILE FREE OF IVORIAN TAXES AND DUTIES AT ANY TIME DURING THE PERIOD OF THEIR ASSIGNMENT TO THE MISSION. UNDER CERTAIN CIRCUMSTANCES, DIPLOMATIC PERSONNEL MAY SUBSEQUENTLY IMPORT A SUBSTITUTE VEHICLE IN THE CD SERIES OR AT ANY TIME IMPORT A SECOND AUTOMOBILE IN THE IT (OFFICIAL) SERIES. NON-DIPLOMATIC PERSONNEL MAY IMPORT ONE AUTOMOBILE AS A TEMPORARY IMPORTATION FREE OF IVORIAN TAXES AND DUTIES WITHIN SIX (6) MONTHS OF THE DATE OF THE EMPLOYEE'S ARRIVAL.

B) DIPLOMATIC PERSONNEL OF THE MISSION MAY IMPORT PERSONAL
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PROPERTY AND HOUSEHOLD EFFECTS AT ANY TIME DURING THE PERIOD OF THEIR ASSIGNMENT TO THE IVORY COAST, FREE OF IVORIAN DUTIES AND TAXES. THE IMPORTATION OF FOOD, TOBACCO PRODUCTS AND ALCHOLOIC BEVERAGES BY DIPLOMATIC OFFICERS IS CONTROLLED BOTH AS TO QUANTITY AND SOURCE OF SUPPLY BY THE ADMINISTRATIVE OFFICE; NO INDIVIDUAL ORDERS NOT COORDINATED THROUGH THE EMBASSY ADMINISTRATIVE SECTION ARE PERMITTED ANY ANY TIME

DURING AN EMPLOYEE'S TOUR OF DUTY. NON-DIPLOMATIC PERSONNEL MAY IMPORT PERSONAL AND HOUSEHOLD EFFECTS FREE OF IVORIAN DUTIES AND TAXES PROVIDED THE SHIPMENTS ENTER THE IVORY COAST WITHIN SIX (6) MONTHS OF THE DATE OF THE EMPLOYEE'S ARRIVAL. ALL SUBSEQUENT SHIPMENTS OF ANY NATURE IMPORTED BY NON-DIPLOMATIC PERSONNEL ARE SUBJECT TO PAYMENT OF APPLICABLE IVORIAN TAXES AND DUTIES.

2. POST HAS SET UP A SYSTEM FOR "SAHRING" IMPORTATION OF FOOD, TOBACCO PRODUCTS AND ALCOHOLIC BEVERAGES THROUGH JOINT PURCHASES MADE THROUGH THE AMERICAN EMBASSY EMPLOYEE'S ASSOCIATION. GOODS ARE IMPORTED IN NAMES OF DIP LIST OFFICERS AND SOLD AT SLIGHT MARK-UP BY EMBASSY LOCKER. WHOLE OPERATION JUST ABOUT BREAKS EVEN AND ASSURES ALL USG PERSONNEL EQUAL ACCESS TO THESE GOODS. SIMILAR ARRANGEMENT IS USED FOR PURCHASE OF TAX FREE GASOLINE COUPONS FOR ALL PERSONNEL.

3. SINCE FEW EMPLOYEES HAVE MORE THAN ONE PERSONAL VEHICLE AT POST, THE DIFFERENCE IN VEHICLE IMPORTATION PRIVILEGES FOR DIP LIST OFFICERS IS OF MARGINAL IMPORTANCE. NON DIPLOMATIC HIGH RANKED USG PERSONNEL, MOSTLY AID OFFICERS, WHO MIGHT NORMALLY HAVE AND NEED SECOND PERSONAL FAMILY CAR SUFFER GREATER HARDSHIP AT THIS POST IN THIS DISCREPANCY THAN DO STAFF PERSONNEL. TIME LIMITATION OF SIX MONTHS FOR DUTY FREE IMPORTATION OF PERSONAL AND HOUSEHOLD EFFECTS FOR NON-DIPLOMATIC PERSONNEL CAUSES NO KNOWN DIFFICULTIES AT POST SINCE MOST HHE SHIPMENTS ARRIVE WITHIN THAT PERIOD AFTER
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EMPLOYEE'S ARRIVAL AT POST.

4. POST ASSESSMENT FOR IVORY COAST IS THAT VERY FEW FINANCIAL OR OTHER HARDSHIPS ARE EXPERIENCED BY STAFF PERSONNEL HERE DUE TO CUSTOMS OR TAX LIABILITIES IMPOSED ON THEM DUE TO NON-DIPLOMATIC STATUS. COOKE

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Message Attributes

Automatic Decaptioning: Z
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: POLICIES, CUSTOMS COURTESIES, GOVERNMENT PERSONNEL
Control Number: n/a
Copy: SINGLE
Sent Date: 05-Aug-1977 12:00:00 am
Decaption Date: 22 May 2009
Decaption Note: 25 YEAR REVIEW
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770282-0593
Format: TEL
From: ABIDJAN
Handling Restrictions:
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770895/aaaadcav.tel
Line Count: 100
Litigation Code IDs:
Litigation Codes:
Litigation History: Hold (001 Tobacco) added on 4/16/2009 3:39:02 PM by WASHDCMcGoldRJ, Hold (001 Tobacco) removed on 4/16/2009 3:45:03 PM by WASHDCMcGoldRJ (Litigation Hold Lifted)
Locator: TEXT ON-LINE, ON MICROFILM
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Original Previous Classification: n/a
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